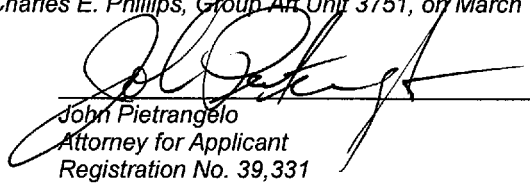


**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants: Gardenier, et al. Confirmation No.: 1803  
Serial No.: 10/621,749 Group Art Unit: 3751  
Filed: July 17, 2003 Examiner: Phillips, Charles E.  
Title: A SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA  
HAVING A SOUND SYSTEM

**CERTIFICATE OF ELECTRONIC TRANSMISSION**

*I hereby certify that this correspondence is being electronically transmitted to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450, Attn: Examiner Charles E. Phillips, Group Art Unit 3751, on March 13, 2007.*

  
John Pietrangelo  
Attorney for Applicant  
Registration No. 39,331

Date of Signature: March 13, 2007

To: Mail Stop AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450  
Attn: Examiner Charles E. Phillips

**RESPONSE TO OFFICE COMMUNICATION**

Dear Sir:

**Introductory Comments**

This Response is being submitted in reply to the Notice of Non-compliant Amendment mailed February 23, 2007 for the above-referenced application. The Notice specified a one (1) month response time. Since this Response is being filed on or before March 23, 2007, this Response is timely filed.

The **Amendments to the Specification** appear on page 2 of this paper. These Amendments to the Specification are identical to those filed in the previous response dated January 2, 2007. The **Listing of Claims** appears on page 3 of this paper. Applicant's **Remarks** begin on page 6 of this paper.